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THE CASE OF SPRECKELS SUGAR REFINING CO. *v.* MCCLAIN.—In an article by Mr. Francis W. Bird in the last number of this Review, the case of *Spreckels Sugar Refining Co. v. McClain*, in which the excise tax on the business of refining sugar was sustained, was stated with reference to its bearing on the Corporation Tax Cases.<sup>1</sup> At the request of subscribers, the Review publishes the following statement concerning the decision of the Spreckels case.

An examination of the decisions with reference to the question of income from wharves and investments shows that the Circuit Court held both income from wharves and income from investments taxable.<sup>2</sup> In the Circuit Court of Appeals, Dallas and Acheson, J. J., confirmed this ruling. Gray, J., agreed as to the income from wharves but dissented as to the income from investments.<sup>3</sup> In the Supreme Court this dissent was confirmed and the decision of the Circuit Court of Appeals was reversed, the final decision being that as the wharves were part of the business plant the receipts from wharves were receipts from the business and so taxable; but that income from investments and bank deposits not part of the business of sugar refining, was not within the statute taxing that business. These questions were treated as questions of statutory construction.<sup>4</sup>

ELIGIBILITY OF WOMEN FOR PUBLIC OFFICE.—Is a woman eligible for public office? In many states this question is answered by express provisions in the constitution, some restricting the privilege to males<sup>1</sup> and a few forbidding sex to be a ground for discrimination as to certain offices.<sup>2</sup> And unless the constitution is interpreted as imposing a restriction,<sup>3</sup> the legislature has power to make women eligible.<sup>4</sup> But the cases which are not cared for by such provisions are in hopeless conflict. Up to very recent times, woman's desire to hold office seems to have been slight. A few interesting instances of female officials can be found in the history of mediæval England,<sup>5</sup> but the disputes which came into court usually involved only some such point as the right to a hereditary office;<sup>6</sup> and so the question of the eligibility of women to elective positions was not thoroughly considered. That women are not eligible for judicial offices is law more from absence of any precedent than from actual decisions;<sup>7</sup> and practically nowhere has a woman's right to

<sup>1</sup> 24 HARV. L. REV. 37.

<sup>2</sup> 109 Fed. 76, 79.

<sup>3</sup> 113 Fed. 244, 247.

<sup>4</sup> 192 U. S. 397, 413-417.

<sup>1</sup> See Oh. Const. (1851) Art. V, sec. 1, Art. XV, sec. 4; Ore. Const. Art. II, sec. 2; Art. VI, sec. 8.

<sup>2</sup> See Minn. Const. Art. 7, sec. 8.

<sup>3</sup> See *State v. Adams*, 58 Oh. St. 612; Opinion of the Justices, 165 Mass. 599.

<sup>4</sup> Application of Miss Goodell, 48 Wis. 693; Opinions of the Justices, 62 Me. 596.

<sup>5</sup> For a collection of these, see Robinson's Case, 131 Mass. 376, and 38 L. R. A. 208, note.

<sup>6</sup> See, for instance, *Ex parte Burrell*, 2 Bro. P. C. 146.

<sup>7</sup> See *State v. Davidson*, 92 Tenn. 531; Robinson's Case, *supra*; *In re Bradwell*, 55 Ill. 535. It has been decided that a woman cannot be a justice of the peace, Opinion of the Justices, 107 Mass. 604; or a prosecuting attorney, *Atty.-Gen. v. Abbott*, 121 Mich. 540; but she may be an arbitrator, *Evans v. Ives*, 15 Phila. 635; or a commissioner to take evidence, *The Norway*, Fed. Cas. No. 10,358. Statutes now almost